

Ira S. Sacks
 Robert J. Grand
 DREIER LLP
 499 Park Avenue
 New York, New York 10022
 (212) 328-6100

*Attorneys for the Retailer Defendants
 Saks Fifth Avenue, Inc., Intermix, Inc.,
 Wink NYC, Inc., Lisa Kline, Inc., Jonathan
 Singer, and Lewis Tierney*

UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK

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	:	
GMA ACCESSORIES, INC.,	:	
	:	
Plaintiff,	:	DECLARATION OF
	:	IRA S. SACKS IN
v.	:	OPPOSITION TO
	:	PLAINTIFF'S MOTION
	:	TO DISMISS
EMINENT, INC., SAKS FIFTH AVENUE, INC.,	:	COUNTERCLAIMS AND
INTERMIX, INC., WINK NYC, INC.,	:	<u>AFFIRMATIVE DEFENSES</u>
LISA KLINE, INC., GIRLSHOP, INC.,	:	
SHOWROOM SEVEN STUDIOS, INC.,	:	
JONATHAN SINGER, LEWIS TIERNEY and	:	
JONATHAN SOLNICKI,	:	07 CV 3219 (LTS)
	:	
Defendants,	:	
	:	
-----	X	

Ira S. Sacks, pursuant to 28 U.S.C. § 1746, declares under penalty of perjury as follows:

1. I am an attorney at the firm Dreier LLP, counsel for Defendants Saks Fifth Avenue, Inc. ("Saks"), Intermix, Inc. ("Intermix"), Wink NYC, Inc. ("Wink"), Lisa Kline, Inc. ("Lisa Kline"), Jonathan Singer ("Singer"), and Lewis Tierney ("Tierney") (collectively the "Retailer Defendants" or "Counterclaim Plaintiffs"). I submit this Declaration in opposition to Plaintiff's motion to dismiss counterclaims and certain affirmative defenses. Other than as

expressly set forth, I have personal knowledge as to all facts set forth herein.

2. On October 26, 2007 I sent a proposed revision of the counterclaims in question to Plaintiff's counsel via email and asked whether the changes would solve the purported deficiencies raised by Plaintiff's. *See* Exhibit A hereto.

3. I received no response to this email, and this motion was filed shortly thereafter.

4. Attached hereto as Exhibit B is a Proposed Amended Answer and Counterclaims for Defendant Saks setting forth the Retailer Defendants' fraud claims in further detail and specifying monetary damages.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: November 29, 2007
New York, New York

/s/ Ira S. Sacks
Ira S. Sacks